



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch

1600 9th Street, Sacramento, CA 95814

(916) 445-1554, FAX (916) 445-1588

January 29, 2009

Beatrice W. Readell, LCSW, Director
Tuolumne County Behavioral Health Department
2 South Green Street
Sonora, CA 95370

Dear Ms. Readell:

AUDIT REPORT – TUOLUMNE COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tuolumne County Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,425,569	\$ 1,447,142	\$ 21,573
Federal Share of Healthy Families/Medi-Cal	\$ 90,796	\$ 26,707	\$ (64,089)
State General Funds EPSDT Due State	\$ 453,617	\$ 448,522	\$ (5,095)

Beatrice W. Readell, LCSW, Director
Tuolumne County Behavioral Health Department
January 29, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chad Okemiri
for WALTER J. HILL, JR., MBA, EA
Chief of Audits

Chad Okemiri
CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 31,127	\$ 42	\$ 31,169
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 31,127</u>	<u>\$ 42</u>	<u>\$ 31,169</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,394,442	\$ 21,531	\$ 1,415,973
HEALTHY FAMILIES - FFP		90,796	(64,089)	26,707
TOTAL FFP - COUNTY PROVIDERS	(Sch. 3b)	<u>\$ 1,485,238</u>	<u>\$ (42,558)</u>	<u>\$ 1,442,680</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,425,569	\$ 21,573	\$ 1,447,142
HEALTHY FAMILIES - FFP		90,796	(64,089)	26,707
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 1,516,365</u>	<u>\$ (42,516)</u>	<u>\$ 1,473,849</u>
EPSDT - SGF Settlement	(Sch. 4 Line 10)	\$ 453,617	(5,095)	448,522
EPSDT - SGF Distribution	(Sch. 4 Line 11)	453,617		453,617
SGF Due County (State)	(Sch. 4 Line 12)	<u>0</u>	<u>(5,095)</u>	<u>(5,095)</u>

SCHEDULE 2

**TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	58,786	(199)	58,587
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 58,786</u>	<u>\$ (199)</u>	<u>\$ 58,587</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	58,786	(199)	58,587
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 58,786</u>	<u>\$ (199)</u>	<u>\$ 58,587</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 365,205	\$ (30)	\$ 365,175
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 0	\$ 0	\$ 0
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 12,699	\$ (0)	\$ 12,699
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 0	\$ 0	\$ 0
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 0	\$ 0	\$ 0

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 31,127	\$ 42	\$ 31,169
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	0	0	0
50. U.R. Skilled Professional	(MH1979, Ln 14)	0	0	0
51. U.R. Other	(MH1979, Ln 15)	0	0	0
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 31,127</u>	<u>\$ 42</u>	<u>\$ 31,169</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 31,127</u>	<u>\$ 42</u>	<u>\$ 31,169</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 31,127</u>	<u>\$ 42</u>	<u>\$ 31,169</u>
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(To Sch. 1)

TUOLUMNE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

[illegible]

(To Sch. 1)

SCHEDULE 4

**TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 2,095,162.00	\$ (23,581.29)	\$ 2,071,580.71
(2) Total SD/MC Claims	2,085,187.00	0.00	2,085,187.00
(3) Percent % (Line 1/Line 2)	1.00	(0.01)	0.99
(4) EPSDT Claims	1,072,736.00	0.00	1,072,736.00
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,077,885.00	(12,122.00)	1,065,763.00
(6) Cost Settled Baseline for EPSDT	106,046.00	0.00	106,046.00
(7) Net Cost Settlement Amount (Line 5 - Line 6)	971,839.00	(12,122.00)	959,717.00
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	453,849.00	(5,661.00)	448,188.00
(8a) FY 2001-02 EPSDT Settlement	451,525.00	0.00	451,525.00
(8b) Annual Local Growth (L. 8 - 8a)	2,324.00	(5,661.00)	(3,337.00)
(9) County Match 10% of Local Growth (8b x 10%)	232.40	(566.10)	(333.70)
(10) Net Cost Settlement Amount (L. 8 - 9)	453,616.60	(5,094.90)	448,521.70
(11) SGF Distribution (Settled and Audited)	453,616.60	0.00	453,616.60
(12) SGF Due County (State)	<u>\$ 0.00</u>	<u>\$ (5,094.90)</u>	<u>\$ (5,094.90)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider TUOLUMNE COUNTY				Provider Number 00055	No. of Adj.	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
	(MH1966)						
1	MH1901 SchB	Totals	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	-	7,200	7,200
2	MH1901 SchB	Totals	F	MEDI-CAL UNITS - 10/01/02 to 06/30/03	38,025	(7,200)	30,825
Info	MH1901 SchB	Totals	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	-	-	-
Info	MH1901 SchB	Totals	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	-	-	-
Info	MH1901 SchB	Totals	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	-	-	-
Info	MH1901 SchB	Totals	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	-	-	-
Info	MH1901 SchB	Totals	P	ENHANCED - REFUGEES	-	-	-
Info	MH1901 SchB	Totals	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	-	-	-
Info	MH1901 SchB	Totals	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	-	-	-
Info				TOTAL	<u>38,025</u>	<u>-</u>	<u>38,025</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated August 13, 2008 (including Disallowed claims). Copies of work papers detailing adjustments by service functions have been provided to the County.			
	(MH1966)						
Info	MH1901 SchB	Totals	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	7,200	-	7,200 *
3	MH1901 SchB	Totals	F	MEDI-CAL UNITS - 10/01/02 to 06/30/03	30,825	(120)	30,705 *
Info	MH1901 SchB	Totals	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	-	-	- *
Info	MH1901 SchB	Totals	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	-	-	- *
Info	MH1901 SchB	Totals	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	-	-	- *
Info	MH1901 SchB	Totals	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	-	-	- *
Info	MH1901 SchB	Totals	P	ENHANCED - REFUGEES	-	-	- *
Info	MH1901 SchB	Totals	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	-	-	- *
Info	MH1901 SchB	Totals	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	-	-	- *
Info				TOTAL	<u>38,025</u>	<u>(120)</u>	<u>37,905</u>
				To adjust the State DMH Approved Claims Report dated August 13, 2008 to exclude the County's disallowed units per the DCS.			
				The lower of the State DMH Approved Claims Report or the As Settled Cost Report is the DMH Claims Report data, therefore no further adjustment is necessary. Copies of work papers detailing this review by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider					Provider Number	No. of Adj.	Fiscal Period Ended	
TUOLUMNE COUNTY					0055		06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.					
<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>								
4 info	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDER		\$ 31,127	42	\$ 31,169 *
	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDER		-	-	- *
				TOTAL REIMBURSEMENT - CONTRACT PROVIDER		<u>31,127</u>	<u>42</u>	<u>31,169</u>
To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.								
No Quality Assurance Review included in Pre-Audit package Propose to Pass on further review.								
<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>								
5	SCH 4	1	3	SD/MC ACTUALS		\$ 2,095,162	(23,581)	\$ 2,071,581
To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.								
6	SCH 4	10	3	NET COST SETTLEMENT AMOUNT		\$ 453,617	(5,095)	\$ 448,522
To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.								
* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.								

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

Legal Entity: TUOLUMNE COUNTY		A	B	C
Legal Entity Number: 00055		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	157,155	4,220,182	4,377,337
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(2,905,592)	(2,905,592)
4	Other Adjustments from MH 1962		(1,172,985)	(1,172,985)
5	Total Costs Before Medi-Cal Adjustments	157,155	141,605	298,760
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			298,760
Administrative Costs (County Only)				
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			298,760
19	Total Costs - Lines 9 through 18			298,760

Crosscheck

298,760 OK

298,760 OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: TUOLUMNE			MHS		MHS		ASO		ASO					
County Code: 55			MHS		MHS		ASO		ASO					
Legal Entity: TUOLUMNE COUNTY			A	B	C	D	E	F	G					
Legal Entity Number: 00055			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function					
Mode: 15 - Outpatient (Program 2)				49	69	49	69							
1	Allocation Percentage		100.00%	1.40%	88.20%	9.54%	0.85%							
2	Total Units			2,835	40,711	5,580	270							
3	Gross Cost		76,774	1,078	67,716	7,324	656							
4	Cost per Unit			0.38	1.66	1.31	2.43							
5	SMA per Unit			2.36	4.37	2.36	4.37							
6	Published Charge per Unit													
7	Negotiated Rate / Cost per Unit													
8	Medi-Cal Units		07/01/03 - 09/30/03	960	5,580	660								
8A			10/01/03 - 06/30/04	1,875	26,280	2,280	270							
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03											
9A			10/01/03 - 06/30/04											
10	Enhanced SD/MC Units		07/01/03 - 09/30/03											
10A			10/01/03 - 06/30/04											
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04											
11	Healthy Families (SED) Units		07/01/03 - 09/30/03											
11A			10/01/03 - 06/30/04											
12	Non-Medi-Cal Units				8,851	2,640								
13	Medi-Cal Costs		07/01/03 - 09/30/03	10,513	365	9,281	866							
13A			10/01/03 - 06/30/04	48,074	713	43,712	2,993	656						
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	28,208	2,266	24,385	1,558							
14A			10/01/03 - 06/30/04	125,829	4,425	114,844	5,381	1,180						
15	Medi-Cal Published Charges		07/01/03 - 09/30/03											
15A			10/01/03 - 06/30/04											
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03											
16A			10/01/03 - 06/30/04											
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03											
17A			10/01/03 - 06/30/04											
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03											
18A			10/01/03 - 06/30/04											
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03											
19A			10/01/03 - 06/30/04											
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03											
20A			10/01/03 - 06/30/04											
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03											
21A			10/01/03 - 06/30/04											
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03											
22A			10/01/03 - 06/30/04											
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03											
23A			10/01/03 - 06/30/04											
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03											
24A			10/01/03 - 06/30/04											
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04											
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04											
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04											
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04											
29	Healthy Families Costs		07/01/03 - 09/30/03											
29A			10/01/03 - 06/30/04											
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03											
30A			10/01/03 - 06/30/04											
31	Healthy Families Published Charges		07/01/03 - 09/30/03											
31A			10/01/03 - 06/30/04											
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03											
32A			10/01/03 - 06/30/04											
33	Non-Medi-Cal Costs			18,187		14,722	3,465							

FISCAL YEAR 2003 - 2004

[illegible]

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County TUOLUMNE
County Code 55

Legal Entity TUOLUMNE COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number 00055		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			\$8,587	\$8,587						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		339,538	2,036,376	2,375,914						
3	Total Medi-Cal Direct Service Gross Reimbursement				2,434,501						
4	Medi-Cal Administrative Reimbursement Limit				365,175						
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reimbursement			126,988	126,988						
7B	Total Healthy Families Direct Service Gross Reimbursement				126,988						
8	Healthy Families Administrative Reimbursement Limit				12,609						
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin Activities Svc Functions 01 - 09										
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services 07/01/03 - 09/30/03			10,513	10,513		5,714				5,714
16A	SD/MC Net Reimbursement for Direct Services 10/01/03 - 06/30/04			48,074	48,074			25,455			25,455
17	Enhanced SD/MC Net Reimb. (Children) 07/01/03 - 09/30/03										
17A	Enhanced SD/MC Net Reimb. (Children) 10/01/03 - 06/30/04										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										31,169
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC										
21	Total SD/MC Reimbursement (FFP)										31,169
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										31,169
24	Healthy Families Net Reimbursement 07/01/03 - 09/30/03										
24A	Healthy Families Net Reimbursement 10/01/03 - 06/30/04										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	
Line 10: Column D minus Column H	
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	
Line 15: Column D minus Column E	
Line 16: Column D minus Column F	4,799
Line 16A: Column D minus Column G	22,619
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	
Line 24A: Column D minus Column H	
TOTAL STATE SHARE SD/MC COST	27,418



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Section
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

January 29, 2009

Brenda Johnson-Hill, MFCC
Executive Director
Kings View Counseling Services
1393 Bailey Drive
Hanford, CA 93230

Dear Ms. Johnson-Hill:

Enclosed is a copy of our audit report of your 2003-2004 Fiscal Year operation concerning the Short-Doyle/Medi-Cal program in Tuolumne County.

If you disagree with the results, your concerns should be directed to the County.

Sincerely,

Chukwuemeka Okemiri

CHUKWUEMEKA OKEMIRI, CPA
Supervisor
Audits – Northern Region

Enclosures

CERTIFIED MAIL



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

January 29, 2009

Beatrice W. Readel, LCSW, Director
Tuolumne County Behavioral Health Department
2 South Green Street
Sonora, CA 95370

Dear Ms. Readel:

AUDIT REPORT – KINGS VIEW COUNSELING SERVICES IN TUOLUMNE COUNTY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings view Counseling Services in Tuolumne County for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:


NET PROGRAM COSTS


	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,394,442	\$ 1,415,973	\$ 21,531
Federal Share of Healthy Families/Medi-Cal	\$ 90,796	\$ 26,707	\$ (64,089)

Beatrice W. Readel, LCSW, Director
Tuolumne County Behavioral Health Department
January 29, 2009
Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

KINGS VIEW - TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>CONTRACT PROVIDERS-KV</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,394,442	\$ 21,531	\$ 1,415,973
HEALTHY FAMILIES - FFP	(Sch. 2a)	90,796	(64,089)	26,707
TOTAL FFP - COUNTY PROVIDERS		\$ 1,485,238	\$ (42,559)	\$ 1,442,679

SCHEDULE 2

**KINGS VIEW - TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	2,036,376	(55,144)	1,981,232
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	31,763	31,763
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	126,988	(89,636)	37,352
9. Total		<u>\$ 2,163,364</u>	<u>\$ (113,018)</u>	<u>\$ 2,050,346</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,036,376	(23,381)	2,012,995
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	126,988	(89,636)	37,352
25. Total		<u>\$ 2,163,364</u>	<u>\$ (113,018)</u>	<u>\$ 2,050,346</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**KINGS VIEW - TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 314,352	\$ (3,507)	\$ 310,845
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 209,850	\$ 43,774	\$ 253,624
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 209,850</u>	<u>\$ 43,774</u>	<u>\$ 253,624</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 12,699	\$ (8,964)	\$ 3,735
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 14,408	\$ (9,702)	\$ 4,706
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 12,699</u>	<u>\$ (8,964)</u>	<u>\$ 3,735</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 247,676	\$ 9,983	\$ 257,659
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 37,923</u>	<u>\$ 1,529</u>	<u>\$ 39,452</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,084,798	\$ (29,253)	\$ 1,055,545
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	20,646	20,646
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	104,925	21,887	126,812
50. U.R. Skilled Professional	(MH1979, Ln 14)	185,757	7,487	193,244
51. U.R. Other	(MH1979, Ln 15)	18,962	764	19,726
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,394,442</u>	<u>\$ 21,531</u>	<u>\$ 1,415,973</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,394,442</u>	<u>\$ 21,531</u>	<u>\$ 1,415,973</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 82,542	\$ (58,263)	\$ 24,279
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	8,254	(5,826)	2,428
60. Total Healthy Families Reimbursement - FFP		<u>\$ 90,796</u>	<u>\$ (64,089)</u>	<u>\$ 26,707</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,485,238</u>	<u>\$ (42,559)</u>	<u>\$ 1,442,679</u>
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(To Sch. 1)

AUDIT ADJUSTMENTS

Provider KINGS VIEW TUOLUMNE					Provider Number 00233	No. of Adj. 41	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED COSTS</u>				
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust management fee to agree with audit of home office cost report. CMS Pub. 15-1, Section 2150.3	\$ 3,097,159	\$ 68,343	\$ 3,165,502	
2	MH1960	8	C	ALLOWABLE COST FOR ALLOCATION To reflect adjustment No. 1.	\$ 3,315,800	\$ 68,343	\$ 3,384,143	
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 209,850	\$ (209,850)	\$ - *	
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	14,408	(14,408)	- *	
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	45,056	\$ (45,056)	- *	
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ <u>269,314</u>		\$ <u>269,314</u> *	
To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.								
6	MH1960	12	C	TOTAL ADMINISTRATIVE COST Adjusted to incorporate adjustment No. 1.	** \$ 269,314	\$ 68,343 @	\$ 337,657 *	
7	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ -	\$ 253,624	\$ 253,624	
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** -	4,706	4,706	
9	MH 1960	11	C	NON SD/MC ADMINISTRATION	** -	79,327	79,327	
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>337,657</u>		\$ <u>337,657</u>	
To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on gross cost method.								
* Balance carried forward to subsequent adjustment.								
** Balance brought forward from prior adjustment.								

AUDIT ADJUSTMENTS

Provider KINGS VIEW TUOLUMNE				Provider Number 00233	No. of Adj. 41	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
10	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 247,676	\$ 9,983	\$ 257,659
11	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	37,923	1,529	39,452
12	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	80,930	(11,512)	69,418
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 366,528</u>		<u>\$ 366,529</u>
				To allocate Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on gross cost method.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
13	(MH 1964) MH1901 Sch C	1	F	Mode 15 Service Function 01 Direct Allocation	75,016	20,016	95,032
14	MH1901 Sch C	2	F	Mode 15 Service Function 10 Direct Allocation	1,283,629	283,872	1,567,501
15	MH1901 Sch C	3	F	Mode 15 Service Function 60 Direct Allocation	983,887	(340,666)	643,221
16	MH1901 Sch C	4	F	Mode 15 Service Function 70 Direct Allocation	139,823	30,606	170,429
17	MH1901 Sch C	5	F	Mode 15 Service Function 58 Direct Allocation	47,042	6,172	53,214
info	MH1901 Sch C	6	F	Mode 45	143,250	-	143,250
info	MH1901 Sch C	7	F	Mode 60	7,310	-	7,310
					<u>2,679,957</u>	<u>0</u>	<u>2,679,957</u>
				To distribute audited Direct Services cost to Mode and Service Function of Outpatient Services based on relative value computation			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW TUOLUMNE				00233	41	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
18	(MH1966) MH 1901 SchB	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	158,811	14,429	173,240 *
19	MH 1901 SchB	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	541,957	(48,660)	493,297 *
20	MH 1901 SchB	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	2,190	6,857	9,047 *
21	MH 1901 SchB	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	5,205	41,635	46,840 *
22	MH 1901 SchB	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	-	3,161	3,161 *
23	MH 1901 SchB	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	-	7,989	7,989 *
Info	MH 1901 SchB	TOTAL	Q	ENHANCED - REFUGEES	-	-	- *
24	MH 1901 SchB	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	16,580	(11,685)	4,895 *
25	MH 1901 SchB	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	29,204	(21,141)	8,063 *
Info				TOTAL	<u>753,947</u>	<u>(7,415)</u>	<u>746,532</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated August 13, 2008 (including Disallowed claims). Copies of work papers detailing adjustments by service functions have been provided to the County.			
Info	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	173,240	-	173,240
26	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	493,297	(4,080)	489,217
Info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	9,047	-	9,047
27	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	46,840	(609)	46,231
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	3,161	-	3,161
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	7,989	-	7,989
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	-	-	-
Info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	4,895	-	4,895
Info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	8,063	-	8,063
Info				TOTAL	<u>746,532</u>	<u>(4,689)</u>	<u>741,843</u>
				To adjust the State DMH Approved Claims Report dated August 13, 2008 to exclude the County's disallowed units per the DCS.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW TUOLUMNE				00233	41	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
28	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 173,240	(17,590)	155,650 *
29	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 489,217	44,751	533,968 *
30	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 9,047	(6,857)	2,190 *
31	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 46,231	(41,026)	5,205 *
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 3,161	-	3,161 *
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 7,989	-	7,989 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** -	-	- *
32	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 4,895	11,685	16,580 *
33	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 8,063	21,141	29,204 *
				TOTAL	<u>741,843</u>	<u>12,104</u>	<u>753,947</u>
				<p>To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records.</p> <p>The enhanced units were determined using the DMH Summary of approved Claims.</p> <p>Per prior year audit notes, County's reported SD/MC units include Enhanced units; Therefore, the Enhanced units identified were removed from the reported SD/MC units.</p> <p>The adjusted SD/MC units were used in lieu of county records for the purpose of reconciliation of DMH to county records.</p> <p>Copies of work papers detailing adjustments by service functions have been provided to the County.</p>			
34	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 155,650	3,300	158,950
35	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 533,968	(13,966)	520,002
36	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 2,190	1,430	3,620
37	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 5,205	3,770	8,975
info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 3,161	-	3,161
info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 7,989	-	7,989
info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** -	-	-
38	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 16,580	(11,685)	4,895
39	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 29,204	(21,141)	8,063
info				TOTAL	<u>753,947</u>	<u>(38,292)</u>	<u>715,655</u>
				<p>To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report.</p> <p>Copies of work papers detailing adjustments by service functions have been provided to the county.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider KINGS VIEW TUOLUMNE				Provider Number 00233	No. of Adj. 41	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
40	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDER	\$ 1,394,442	21,531	\$ 1,415,973 *
41	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDER	90,796	(64,089)	26,707 *
				TOTAL REIMBURSEMENT - CONTRACT PROVIDER	<u>1,485,238</u>	<u>(42,559)</u>	<u>1,442,679</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

Legal Entity: KINGS VIEW TUOLUMNE		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	2,239,052	926,450	3,165,502
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962		218,641	218,641
5	Total Costs Before Medi-Cal Adjustments	2,239,052	1,145,091	3,384,143
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			3,384,143
	Administrative Costs (County Only)			
9	SD/MC Administration			253,624
10	Healthy Families Administration			4,706
11	Non-SD/MC Administration			79,327
12	Total Administrative Costs			337,657
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			257,659
14	Other SD/MC Utilization Review			39,452
15	Non-SD/MC Utilization Review			69,418
16	Total Utilization Review Costs			366,529
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			2,679,957
19	Total Costs - Lines 9 through 18			3,384,143

Crosscheck

2,679,957 OK

3,384,143 OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
 County Code: 55

Legal Entity: KINGS VIEW TUOLUMNE		A
Legal Entity Number: 00233		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	2,679,957
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	2,529,397
6	Outreach Services (Mode 45)	143,250
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	7,310
9	Total - Lines 2 through 8	2,679,957

Crosscheck
 OK

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: TUOLUMNE County Code: 55			CR		CR		CR		CR		CR	
Legal Entity: KINGS VIEW TUOLUMNE			A	B	C	D	E	F	G			
Legal Entity Number: 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 15 - Outpatient (Program 1)				01	10	60	70	58				
1	Allocation Percentage		100.00%	3.76%	61.97%	25.43%	6.74%	2.10%				
2	Total Units			41,449	549,970	227,654	40,165	20,155				
3	Gross Cost		2,529,397	95,032	1,567,501	643,221	170,429	53,214				
4	Cost per Unit			2.29	2.85	2.83	4.24	2.64				
5	SMA per Unit			1.83	2.36	4.37	3.52	2.36				
6	Published Charge per Unit			1.83	2.36	4.37	3.52	2.36				
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units		07/01/03 - 09/30/03	14,380	91,095	45,000	6,660	1,815				
8A			10/01/03 - 06/30/04	20,884	348,636	122,382	19,540	8,560				
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03			3,620						
9A			10/01/03 - 06/30/04			8,975						
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03	15	2,571	575						
10A			10/01/03 - 06/30/04	360	5,964	1,490	175					
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04									
11	Healthy Families (SED) Units		07/01/03 - 09/30/03		3,150	1,745						
11A			10/01/03 - 06/30/04		4,412	3,261	390					
12	Non-Medi-Cal Units			5,810	94,142	40,606	13,400	9,780				
13	Medi-Cal Costs		07/01/03 - 09/30/03	452,801	32,970	259,635	127,144	28,260	4,792			
13A			10/01/03 - 06/30/04	1,492,844	47,882	993,667	345,782	82,913	22,600			
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	465,676	26,315	214,984	196,650	23,443	4,283			
14A			10/01/03 - 06/30/04	1,484,790	38,218	822,781	534,809	68,781	20,202			
15	Medi-Cal Published Charges		07/01/03 - 09/30/03	465,676	26,315	214,984	196,650	23,443	4,283			
15A			10/01/03 - 06/30/04	1,484,790	38,218	822,781	534,809	68,781	20,202			
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03									
16A			10/01/03 - 06/30/04									
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03	10,228			10,228					
17A			10/01/03 - 06/30/04	25,358			25,358					
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03	15,819			15,819					
18A			10/01/03 - 06/30/04	39,221			39,221					
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03	15,819			15,819					
19A			10/01/03 - 06/30/04	39,221			39,221					
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03									
20A			10/01/03 - 06/30/04									
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03	8,987	34	7,328	1,625					
21A			10/01/03 - 06/30/04	22,776	825	16,998	4,210	743				
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03	8,608	27	6,068	2,513					
22A			10/01/03 - 06/30/04	21,861	659	14,075	6,511	616				
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03	8,608	27	6,068	2,513					
23A			10/01/03 - 06/30/04	21,861	659	14,075	6,511	616				
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03									
24A			10/01/03 - 06/30/04									
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04									
29	Healthy Families Costs		07/01/03 - 09/30/03	13,908		8,978	4,930					
29A			10/01/03 - 06/30/04	23,443		12,575	9,214	1,655				
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03	15,060		7,434	7,626					
30A			10/01/03 - 06/30/04	26,036		10,412	14,251	1,373				
31	Healthy Families Published Charges		07/01/03 - 09/30/03	15,060		7,434	7,626					
31A			10/01/03 - 06/30/04	26,036		10,412	14,251	1,373				
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03									
32A			10/01/03 - 06/30/04									
33	Non-Medi-Cal Costs			479,051	13,321	268,320	114,730	56,859	25,822			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

CR

Legal Entity: KINGS VIEW TUOLUMNE		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		1,746					
3	Gross Cost	143,250	143,250					
4	Cost per Unit		82.04					
5	Non-Medi-Cal Units		1,746					
6	Non-Medi-Cal Costs	143,250	143,250					

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

[illegible]

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

Legal Entity: KINGS VIEW TUOLUMNE		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00233		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			2,012,995	2,012,995						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			59,305	59,305						
3	Total Medi-Cal Direct Service Gross Reimbursement				2,072,300						
4	Medi-Cal Administrative Reimbursement Limit				310,845						
5	Medi-Cal Administration				253,624						
6	Medi-Cal Administrative Reimbursement				253,624	126,812					126,812
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			37,352	37,352						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				37,352						
8	Healthy Families Administrative Reimbursement Limit				3,735						
9	Healthy Families Administration				4,706						
10	Healthy Families Administrative Reimbursement				3,735				2,428		2,428
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				257,639					193,244	193,244
15	Other SD/MC Utilization Review (County Only)				39,452	19,726					19,726
16	SD/MC Net Reimbursement for Direct Services 07/01/03 - 09/30/03			463,029	463,029		251,656				251,656
16A	10/01/03 - 06/30/04			1,518,202	1,518,202			803,888			803,888
17	Enhanced SD/MC Net Reimb. (Children) 07/01/03 - 09/30/03			8,987	8,987				5,841		5,841
17A	10/01/03 - 06/30/04			22,776	22,776				14,805		14,805
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,415,973
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										1,415,973
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,415,973
24	Healthy Families Net Reimbursement 07/01/03 - 09/30/03			13,908	13,908				9,040		9,040
24A	10/01/03 - 06/30/04			23,443	23,443				15,238		15,238
25	Total Healthy Families Reimbursement Before Excess FFP										26,707
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										26,707

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	126,812
Line 10: Column D minus Column H	1,307
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	64,415
Line 15: Column D minus Column E	19,726
Line 16: Column D minus Column F	211,373
Line 16A: Column D minus Column G	714,314
Line 17: Column D minus Column H	3,145
Line 17A: Column D minus Column H	7,972
Line 18: Column D minus Column E	
Line 24: Column D minus Column H	4,868
Line 24A: Column D minus Column H	8,205
TOTAL STATE SHARE SD/MC COST	1,162,137